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AZ CORP COMMISSION
DOCKET CONTROL

September 10, 2007

CERTIFIED MAIL

Mr. Jim West
Authorized Representative
West & Company, LLC.
365 East Coronado Road, Suite 200
Phoenix, Arizona 85004

RE: DELLS WATER COMPANY, INC. – APPLICATION FOR A RATE INCREASE DOCKET
NO. W-01384A-07-0314

LETTER OF SUFFICIENCY

Dear Mr. West:

This letter (per section R-14-2-103.B.7 of the Arizona Administrative Code) is to inform you that your application, received on May 21, 2007, and amended on July 5, 2007, and August 20, 2007, meets the sufficiency requirements as outlined in Arizona Administrative Code R-14-2-103. B.7. The Dells Water Company has been classified as a Class E water utility. The ultimate due date of the Commission order finalizing the case will be due on or about January 8, 2008.

The Staff person assigned to your application is Freddie Malapit. He can be reached at (602) 542-0734, or toll free at (800) 222-7000, if you have any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "Elijah Abinah".

Elijah Abinah
Assistant Director/Acting Chief Accountant
Financial & Regulatory Analysis Section
Utilities Division

EOA:FM:tdp

CC: Docket Control Center (sixteen copies)
Lyn Farmer, Hearing Division
Delbert Smith, Engineering
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Arizona Corporation Commission
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